

MECKLENBURG COUNTY, NORTH CAROLINA BUDGET ORDINANCE FISCAL YEAR 2014-2015

The following ordinance was offered by Commissioner who moved its adoption:

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
MECKLENBURG COUNTY, NORTH CAROLINA, THIS 17TH DAY OF JUNE 2014:**

Section I. That for the operation of Mecklenburg County's government and its subdivisions for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the amounts in the following schedules are hereby appropriated:

General Fund		\$1,151,240,065
including appropriation for:		
Capital Reserve Fund	10,000,000	
Capital Project Pay Go Fund	34,687,590	
Technology Reserve Fund	8,000,000	
Vehicle Reserve Fund	2,000,000	
Debt Service Fund		290,744,796
Law Enforcement Service District Fund		13,817,899
Fire Protection Service District Funds		
Charlotte ETJ Fire Protection Service District		2,788,572
Cornelius ETJ Fire Protection Service District		44,727
Davidson ETJ Fire Protection Service District		126,819
Huntersville ETJ Fire Protection Service District		651,643
Mint Hill ETJ Fire Protection Service District		300,612
Solid Waste Enterprise Fund		16,480,481
Storm Water Special Revenue Fund		15,280,788
Transit Sales Tax Special Revenue Fund		<u>38,000,000</u>
TOTAL APPROPRIATIONS		<u>\$1,529,476,402</u>

Section II. That it is estimated that the following revenues will be available during the fiscal year beginning July 1, 2014, and ending June 30, 2015, to meet the appropriations in Section I, as set forth in the following schedules:

General Fund		
Current Tax Levy	\$711,904,972	
Revenues – Other Sources	<u>439,335,093</u>	
Subtotal – General Fund		\$1,151,240,065
Debt Service Fund		
Current Tax Levy	\$231,250,600	
Revenues – Other Sources	<u>59,494,196</u>	
Subtotal – General Fund		290,744,796
Law Enforcement Service District Fund		
Current Tax Levy	\$13,091,498	
Revenues – Other Sources	<u>726,401</u>	
Subtotal – LESD Fund		13,817,899

Fire Protection Service District Funds	
Charlotte ETJ Fire Protection Service District	
Current Tax Levy	2,788,572
Cornelius ETJ Fire Protection Service District	
Current Tax Levy	44,727
Davidson ETJ Fire Protection Service District	
Current Tax Levy	126,819
Huntersville ETJ Fire Protection Service District	
Current Tax Levy	651,643
Mint Hill ETJ Fire Protection Service District	
Current Tax Levy	300,612
Solid Waste Enterprise Fund	
Revenue-Other Sources	16,480,481
Storm Water Special Revenue Fund	
Revenue-Other Sources	15,280,788
Transit Sales Tax Special Revenue Fund	
Non-Property Tax	<u>38,000,000</u>
ESTIMATED REVENUES	<u>\$1,529,476,402</u>

Section III. That there is hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the following rate of property tax on each one hundred dollars (\$100) of assessed valuation of taxable property, as listed for taxes as of January 1, 2014, for the purpose of raising the revenue for current year's taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

Tax Rate 81.57¢
Based on Estimated Assessed Valuation of \$117,985,000,000

Section IV. There is also hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the following rate of property tax on each one hundred dollars (\$100) of assessed valuation of taxable property subject to taxation in the Law Enforcement Service District (the entire unincorporated area) as listed for taxes as of January 1, 2014, in addition to that levied throughout the County, for the purpose of raising the revenue for the Law Enforcement Service District as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

Law Enforcement Service District Tax Rate 19.37¢
Based on Estimated Assessed Valuation in the Law Enforcement Service District of \$6,896,577,887

Section V. There is also hereby levied for the fiscal year beginning July 1, 2014 and ending June 30, 2015, the following rate of property tax on each one hundred dollars (\$100) of assessed valuation of taxable property subject to taxation in the Fire Protection Service Districts as listed for taxes as of January 1, 2014, in addition to that levied throughout the County, for the purpose of raising the revenue for the Fire Protection Service Districts as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

Charlotte ETJ Fire Protection Service District Tax Rate 6¢

Based on Estimated Assessed Valuation in the Charlotte ETJ Fire Protection Service District of \$4,841,270,769

Cornelius ETJ Fire Protection Service District Tax Rate 5¢

Based on Estimated Assessed Valuation in the Cornelius ETJ Fire Protection Service District of \$93,181,446

Davidson ETJ Fire Protection Service District Tax Rate 6¢

Based on Estimated Assessed Valuation in the Davidson ETJ Fire Protection Service District of \$220,171,454

Huntersville ETJ Fire Protection Service District Tax Rate 5¢

Based on Estimated Assessed Valuation in the Huntersville ETJ Fire Protection Service District of \$1,357,589,775

Mint Hill ETJ Fire Protection Service District Tax Rate 7¢

Based on Estimated Assessed Valuation in the Mint Hill ETJ Fire Protection Service District of \$447,339,587

Section VI. The foregoing appropriations, schedules of expected revenues, and taxes levied, are based on the annual budget as hereby approved, a summary of which budget is attached as Schedule No. 1, and the terms of which budget are hereby specifically incorporated by reference.

Section VII. The total of all amounts encumbered for outstanding purchase orders and contracts at June 30, 2014 shall be carried forward in fund balance as the amount Reserved for Encumbrances and the corresponding appropriations for these encumbrances shall not lapse in order to properly account for the payment in the fiscal year paid.

Section VIII. The Management and Budget Director, as approved by the County Manager, is hereby authorized to transfer the unencumbered balance, or any portion thereof, from one appropriation to another appropriation within the same fund. Expenditures will be controlled for financial reporting purposes at the agency level and for operational purposes within organization units at the appropriation unit for all category levels (4000, 5000, 6000, 7000, 8000 and 9000 series of accounts). The original capital outlay appropriation by organization unit may not be increased by transfer by more than \$50,000 of local funds without specific Board action. The Management and Budget Director may authorize, at the request of the affected department head or his/her designee, the substitution of one capital outlay item for another within the appropriation limits set forth above. The Management and Budget Director may authorize non-locally funded changes in capital outlay resulting from Federal, State or other grant funding as requested by the affected department. The County Manager may delete positions as part of reorganization but the Board must approve all new permanent positions.

Section IX. The County Manager or her designee may award and execute contracts that are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the budget or appropriate capital project ordinance or capital reserve fund contains sufficient appropriated but unencumbered funds for such purposes. On behalf of Mecklenburg County, the County Manager or her designee, may enter into and execute change orders or amendments to construction contracts when the appropriate capital project or capital reserve fund contains sufficient appropriated but unencumbered funds allocated for such construction projects. On behalf of Mecklenburg County, the County Manager or her designee, may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 or any similar statutes require such contracts. On behalf of the Mecklenburg County Consolidated Human Services Agency ("Human Services Agency"), the County Manager or her designee, may award and execute contracts which are

not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the budget contains sufficient appropriated but unencumbered funds for such purposes, and may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 122C-141, 142 or any similar statutes require such contracts. The County Manager or her designee may execute contracts on behalf of the Human Services Agency or the County, to render services, at not less than full cost, with the State, other political subdivisions of the State and outside agencies. The County Manager or her designee may execute contracts or other agreements with the State of North Carolina required by the State in connection with the receipt of revenues that are included in the estimate of revenues. The County Manager shall exercise her authority to designate individuals who are authorized to award and execute contracts only by a written memorandum of delegation filed with the Clerk to the Board, the County Attorney, and the Director of Finance, except that the County Manager may designate the Deputy County Manager or the Assistant County Managers without filing a written memorandum of delegation. Provided, however, equipment leases for fewer than 30 days, and purchase orders may be processed without the signature of the County Manager or her designee if processed in accordance with policies of the Finance Department.

Section X. That there is hereby appropriated to the Solid Waste Enterprise Fund all Residential Solid Waste Fees, user fees, tipping fees, revenues from sale of recyclables and other revenues attributable to the program.

A Residential Solid Waste Fee of \$15.00 per year is imposed under N.C.G.S. 153A-292 for the fiscal year beginning July 1, 2014 and ending June 30, 2015, on all mobile homes, single family and multi-family residences located in Mecklenburg County on January 1, 2014, as provided in the Residential Solid Waste Fee Ordinance. Such fees are to be added to the 2014 property tax bill, are payable in the same manner as property taxes, and, in the case of nonpayment, may be collected in any manner by which delinquent personal or real property taxes can be collected. The Residential Solid Waste Fee Ordinance provides additional details about this fee.

Section XI. That there is hereby appropriated to the Storm Water Special Revenue Fund all Storm Water Fees and other revenues attributable to the program, including but not limited to Discarded White Goods and Scrap Tire Disposal proceeds.

Section XII. That there is hereby appropriated to the Law Enforcement Service District Fund (a special revenue fund) revenues from the collection of the Law Enforcement Service District Ad Valorem tax at the rate stated in Section IV.

Section XIII. That there are hereby appropriated to the Fire Protection Service District Funds (special revenue funds) the revenues from the collection of the Fire Protection Service Districts Ad Valorem tax at the rates stated in Section V.

Section XIV. The Director of Finance is authorized to transfer as a loan from the General Fund to the Law Enforcement and Fire Protection Service District Funds, funds necessary to provide cash for operation until such time as revenues received from all sources are sufficient to provide funding for expenditures. Any such loan is to be paid back to the General Fund when cash balances allow for repayment.

Section XV. That there is hereby appropriated to the Technology Reserve Special Revenue Fund as a transfer from the General Fund, \$8,000,000. Funds appropriated can only be utilized for technology either in the current or subsequent fiscal years.

Section XVI. That there is hereby appropriated to the Capital Reserve Special Revenue Fund as a transfer from the General Fund, \$10,000,000. Funds appropriated can only be utilized for capital expenditures in the current or subsequent fiscal years.

Section XVII. That there is hereby appropriated to the Vehicle Reserve Special Revenue Fund as a transfer from the General Fund, \$2,000,000. Funds appropriated can only be utilized for purposes described in the Vehicle Replacement Reserve Fund Ordinance either in the current or subsequent fiscal years.

Section XVIII. The Capital Project Pay-Go Fund is funded by an appropriation of \$34,687,590 as a transfer from the General Fund. Funds appropriated can only be utilized for capital projects either in the current or subsequent fiscal years.

Section XIX. In accordance with North Carolina General Statute 115D-58.2, the Director of Finance is directed to provide, based on the appropriations herein, funds to Central Piedmont Community College as needed (with at least one transfer of funds during each month for which funds are requested) to meet the expenditures reflected in the approved budget. All unexpended and unencumbered funds at the end of the fiscal year shall be returned to Mecklenburg County within thirty (30) days after the close of the fiscal year.

Section XX. The appropriations to the Charlotte-Mecklenburg Board of Education have been allocated by purpose, function and project as defined in the uniform budget format, as shown on Schedule No 2. The Charlotte-Mecklenburg Board of Education must obtain the approval of the Board for any amendment to the Board of Education's budget which would (a) increase or decrease appropriation for capital outlay approved by the Board of Commissioners for such projects as listed in G.S. 115C-426(f)(1) or (2), or (b) increase or decrease the amount of other County appropriations allocated to a purpose or function by more than ten (10%) percent.

Section XXI. That there is hereby appropriated to the Debt Service Fund actual proceeds of revenues dedicated for debt service, specifically sales tax Articles 40 and 42 received and allocated for schools, and lottery, ABC and investment revenue along with property tax revenue. The total appropriation for this fund is \$290,744,796. Funds appropriated can only be utilized for debt service or pay-as-you-go capital in the current or subsequent fiscal years.

The Director of Finance is authorized to transfer as a loan from the General Fund to the Debt Service Fund, funds necessary to provide cash for operation until such time as revenues received from all sources are sufficient to provide funding for expenditures. The loan is to be paid back to the General Fund when cash balances allow for repayment.

Section XXII. The excess amount of all building development revenues over related expenditures resulting from such fees collected by Land Use and Environmental Services Agency as of June 30, 2014 are to be retained within fund balance and designated for Land Use and Environmental Services Code Administration operations for use at such time that revenues are not sufficient to provide funding for those expenditures. Revenue resulting from the 5% Technology Surcharge for Code Enforcement shall be transferred to the Technology Reserve Fund and appropriated to provide funding for Commercial Code Enforcement technology enhancements only.

Section XXIII. That before any portion of the \$125,000 unrestricted contingency appropriations (Schedule No.3) can be expended, the Board must authorize such expenditure. That before any portion of the \$7,295,511 restricted contingency appropriation for Charlotte-Mecklenburg Schools or the \$390,000 restricted appropriation for C.W. Williams (Schedule No. 3) can be expended, the Board must authorize such expenditure.

Section XXIV. That there is hereby appropriated to the Transit Sales Tax Special Revenue Fund to account for the proceeds of the one-half percent local government sales and use tax, such actual proceeds as received to be transferred by the Director of Finance to the City of Charlotte in accordance with the provisions of the Transit Governance Interlocal Agreement.

Section XXV. That there is hereby appropriated to the Historic Preservation Revolving Fund as a transfer from the General Fund, \$1,000,000. Funds appropriated can only be utilized for purposes described in the Historic Preservation Revolving Fund Ordinance either in the current or subsequent fiscal years.

Section XXVI. The fees submitted by the Park and Recreation department and Land Use Environmental Service department in support of their budget request are approved.

Section XXVII. The compensation and allowances for the members of the Board of County Commissioners shall be as provided in the annual budget, the details of which are shown attached in Schedule No. 4, and the terms of which budget are hereby specifically incorporated by reference.

The motion to adopt the foregoing ordinance was seconded by Commissioner _____ and carried on the following vote:

AYES

NAYES
